

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known) Chapter **11**

☐ Check if this an amended filing

Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **SABON HOLDINGS LLC**

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **45-4239131**

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

**584 Broadway, Suite 601  
New York, NY 10012**

Number, Street, City, State & ZIP Code

**New York**  
County

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) **<https://www.sabonnyc.com/>**

6. Type of debtor  
☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify:

Debtor **SABON HOLDINGS LLC**  
Name

Case number (if known)

**7. Describe debtor's business****A. Check one:**

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

**B. Check all that apply**

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

**C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.**  
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

**4461****8. Under which chapter of the Bankruptcy Code is the debtor filing?****Check one:**

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. **Check all that apply:**

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**☒ No.☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**☐ No☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor	<b>See Attachment</b>	Relationship	_____
District	_____	When	_____
		Case number, if known	_____

Debtor **SABON HOLDINGS LLC**  
Name

Case number (if known)

**11. Why is the case filed in this district?***Check all that apply:*

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**☒ No☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.**Why does the property need immediate attention? (Check all that apply.)**☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? \_\_\_\_\_

☐ It needs to be physically secured or protected from the weather.☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).☐ Other \_\_\_\_\_**Where is the property?** \_\_\_\_\_

Number, Street, City, State &amp; ZIP Code

**Is the property insured?**☐ No☐ Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

**Statistical and administrative information****13. Debtor's estimation of available funds***Check one:*

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

**14. Estimated number of creditors**☒ 1-49☐ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000**15. Estimated Assets**☐ \$0 - \$50,000☐ \$50,001 - \$100,000☒ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion**16. Estimated liabilities**☐ \$0 - \$50,000☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☒ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

Debtor **SABON HOLDINGS LLC**  
Name

Case number (if known)

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **May 29, 2020**  
MM / DD / YYYY

**X /s/ Yale Scott Bogen**  
Signature of authorized representative of debtor  
  
Title **CRO**

**Yale Scott Bogen**  
Printed name

**18. Signature of attorney**

**X /s/ John G. McCarthy**  
Signature of attorney for debtor

Date **May 29, 2020**  
MM / DD / YYYY

**John G. McCarthy**  
Printed name

**Smith, Gambrell & Russell, LLP**  
Firm name

**1301 Avenue of the Americas**  
**21st Floor**  
**New York, NY 10019**

Number, Street, City, State & ZIP Code

Contact phone **212-907-9703**

Email address **jmccarthy@sgrlaw.com**

**2443513 NY**

Bar number and State

Debtor **SABON HOLDINGS LLC**  
Name

Case number (if known)

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known)

Chapter **11**☐ Check if this an amended filing**FORM 201. VOLUNTARY PETITION**  
**Pending Bankruptcy Cases Attachment**

Debtor	<b>SABON 1276 LEX, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 1371 6TH AVE, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 1450 BWY., LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 2052 BWY, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 458 BWY, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 78 7TH AVE, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON 782 LEX, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON AMERICAN DREAM, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON MANAGEMENT, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON RF, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON WEB, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SABON WILLIAMSBURG, LLC</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known
Debtor	<b>SOAPIA, INC.</b>		Relationship to you	<b>Subsidiary</b>
District	<b>Southern District of New York</b>	When	<b>5/29/20</b>	Case number, if known

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **May 29, 2020**

**X /s/ Yale Scott Bogen**

Signature of individual signing on behalf of debtor

**Yale Scott Bogen**

Printed name

**CRO**

Position or relationship to debtor

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**  
 United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**  
 Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 204**

**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
-NONE-						

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 206Sum**

**Summary of Assets and Liabilities for Non-Individuals**

12/15

**Part 1: Summary of Assets**

**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

**1a. Real property:**

Copy line 88 from *Schedule A/B*..... \$ **0.00**

**1b. Total personal property:**

Copy line 91A from *Schedule A/B*..... \$ **140,094.77**

**1c. Total of all property:**

Copy line 92 from *Schedule A/B*..... \$ **140,094.77**

**Part 2: Summary of Liabilities**

**2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **0.00**

**3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

**3a. Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ **0.00**

**3b. Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ **10,283,527.46**

**4. Total liabilities** .....  
Lines 2 + 3a + 3b

\$ **10,283,527.46**



## Fill in this information to identify the case:

Debtor name **SABON HOLDINGS LLC**United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

## Official Form 206A/B

## Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents****1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.  
☒ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

**3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. **Capital One****Checking Account****2429****\$121,585.77****4. Other cash equivalents (Identify all)****5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

**\$121,585.77****Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**

- ☐ No. Go to Part 3.  
☒ Yes Fill in the information below.

**7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

**8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

8.1. **Prepaid Expenses****\$16,000.00****9. Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

**\$16,000.00**

Debtor **SABON HOLDINGS LLC** Case number (If known) \_\_\_\_\_  
Name

**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

- ☐ No. Go to Part 4.  
☒ Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less: 2,509.00 - 0.00 = .... \$2,509.00  
face amount doubtful or uncollectible accounts

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$2,509.00

**Part 4: Investments**

13. Does the debtor own any investments?

- ☒ No. Go to Part 5.  
☐ Yes Fill in the information below.

**Part 5: Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

- ☒ No. Go to Part 6.  
☐ Yes Fill in the information below.

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- ☒ No. Go to Part 7.  
☐ Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- ☒ No. Go to Part 8.  
☐ Yes Fill in the information below.

**Part 8: Machinery, equipment, and vehicles**

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- ☒ No. Go to Part 9.  
☐ Yes Fill in the information below.

**Part 9: Real property**

54. Does the debtor own or lease any real property?

- ☒ No. Go to Part 10.  
☐ Yes Fill in the information below.

**Part 10: Intangibles and intellectual property**

59. Does the debtor have any interests in intangibles or intellectual property?

- ☒ No. Go to Part 11.

Debtor SABON HOLDINGS LLC Case number (if known) \_\_\_\_\_  
Name

☐ Yes Fill in the information below.

**Part 11:** All other assets

**70. Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

☒ No. Go to Part 12.

☐ Yes Fill in the information below.

Debtor **SABON HOLDINGS LLC** Case number (If known) \_\_\_\_\_  
Name

**Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1</i>	<b>\$121,585.77</b>	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	<b>\$16,000.00</b>	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	<b>\$2,509.00</b>	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	<b>\$0.00</b>	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	<b>\$0.00</b>	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	<b>\$0.00</b>	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	<b>\$0.00</b>	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	<b>\$0.00</b>	
88. <b>Real property.</b> <i>Copy line 56, Part 9.....&gt;</i>		<b>\$0.00</b>
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	<b>\$0.00</b>	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	<b>\$0.00</b>	
91. <b>Total.</b> Add lines 80 through 90 for each column	<b>\$140,094.77</b>	<b>\$0.00</b>
92. <b>Total of all property on Schedule A/B.</b> Add lines 91a+91b=92		<b>\$140,094.77</b>

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 206D

**Schedule D: Creditors Who Have Claims Secured by Property**

12/15

Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

- ☒ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☐ Yes. Fill in all of the information below.

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 206E/F**

**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.

☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	<p>Priority creditor's name and mailing address</p> <p><b>ALL EMPLOYEES</b> <b>584 BROADWAY STE 601</b> <b>New York, NY 10012</b></p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<b>\$0.00</b>	<b>\$0.00</b>
2.2	<p>Priority creditor's name and mailing address</p> <p><b>Comptroller of Maryland</b> <b>110 Carroll Street</b> <b>Annapolis, MD 21411-0001</b></p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)</p>	<p>As of the petition filing date, the claim is:</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim:</p> <p><b>FOR NOTICE PURPOSES ONLY</b></p> <p>Is the claim subject to offset?</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<b>Unknown</b>	<b>Unknown</b>

Debtor	Name	Case number (if known)		
2.3	<b>PRIORITY creditor's name and mailing address</b> <b>GA Dept. of Revenue</b> <b>1800 Century Blvd NE</b> <b>Atlanta, GA 30345</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.4	<b>PRIORITY creditor's name and mailing address</b> <b>IL Department of Revenue</b> <b>PO Box 19028</b> <b>Springfield, IL 62794-9028</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.5	<b>PRIORITY creditor's name and mailing address</b> <b>IN Department of Revenue</b> <b>100 N Senate Ave</b> <b>Indianapolis, IN 46204</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.6	<b>PRIORITY creditor's name and mailing address</b> <b>Internal Revenue Service</b> <b>Centralized Insolvency Ops.</b> <b>P.O. Box 7346</b> <b>Philadelphia, PA 19101-7346</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor	Name	Case number (if known)		
2.7	<b>MI Department of Treasury</b> <b>Office of Collections</b> <b>P. O. Box 30199</b> <b>Lansing, MI 48909</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.8	<b>MN Department of Revenue</b> <b>600 Robert St N,</b> <b>Saint Paul, MN 55101</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.9	<b>NC Dept. of Revenue</b> <b>PO Box 25000</b> <b>Raleigh, NC 27640-0640</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.10	<b>NYC Dept Tax and Finance</b> <b>Attn: Legal Affairs</b> <b>3rd Floor 345 Adams Street</b> <b>Brooklyn, NY 11201</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
	Date or dates debt was incurred  Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>  Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		



Debtor **SABON HOLDINGS LLC** Case number (if known)

2.11	Priority creditor's name and mailing address <b>NYS Dept. of Taxation and Fin.</b> <b>P. O. Box 5300</b> <b>Albany, NY 12205</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
Date or dates debt was incurred		Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>		
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.12	Priority creditor's name and mailing address <b>VA Department of Taxation</b> <b>1957 Westmoreland St</b> <b>Richmond, VA 23230</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>Unknown</b>	<b>Unknown</b>
Date or dates debt was incurred		Basis for the claim: <b>FOR NOTICE PURPOSES ONLY</b>		
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address <b>Groupe Rocher Holdings US Corp</b> <b>28 Liberty Street</b> <b>New York, NY 10005</b> Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
		<b>\$10,283,527.46</b>

**Part 3: List Others to Be Notified About Unsecured Claims**

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

	Total of claim amounts
5a. Total claims from Part 1	\$ 0.00
5b. Total claims from Part 2	\$ 10,283,527.46
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	\$ 10,283,527.46

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 206G**

**Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

**1. Does the debtor have any executory contracts or unexpired leases?**

☐ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☒ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B). *Property*

**2. List all contracts and unexpired leases**

**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.1. State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract \_\_\_\_\_

**Krooga SAS  
38 Avenue Marechal due Saxe  
Lyon, France 69006**

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

## Official Form 206H Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

**1. Do you have any codebtors?**

- ☒ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
☐ Yes

**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

*Column 1: Codebtor*

*Column 2: Creditor*

Name	Mailing Address	Name	Check all schedules that apply:
2.1	<p>Street</p> <p>City State Zip Code</p>		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.2	<p>Street</p> <p>City State Zip Code</p>		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.3	<p>Street</p> <p>City State Zip Code</p>		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4	<p>Street</p> <p>City State Zip Code</p>		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

**Fill in this information to identify the case:**

Debtor name **SABON HOLDINGS LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 207**

**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

**Part 1: Income**

**1. Gross revenue from business**

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

From the beginning of the fiscal year to filing date:  
From **1/01/2020** to **Filing Date**

Sources of revenue  
Check all that apply

☒ Operating a business

☐ Other \_\_\_\_\_

Gross revenue  
(before deductions and exclusions)

**\$0.00**

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None.

Description of sources of revenue

Gross revenue from each source  
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:  
From **1/01/2020** to **Filing Date**

**None**

**\$0.00**

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer  
Check all that apply

3.1. **Merchant Service**  
**59th Street, 1st Avenue,**  
**New York, NY 10022**

**VARIOUS**

**\$12,785.79**

☐ Secured debt  
☐ Unsecured loan repayments  
☐ Suppliers or vendors  
☐ Services  
☒ Other \_\_\_\_\_

Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. <b>SABON MANAGEMENT, LLC</b> <b>584 BROADWAY STE 601</b> <b>New York, NY 10012</b> <b>SUBSIDIARY</b>	<b>VARIOUS</b>	<b>\$615,000.00</b>	
4.2. <b>SABON WEB, LLC</b> <b>584 Broadway Room 601</b> <b>New York, NY 10012</b> <b>SUBSIDIARY</b>	<b>VARIOUS</b>	<b>\$180,000.00</b>	
4.3. <b>SABON 782 LEX, LLC</b> <b>782 Lexington Ave</b> <b>New York, NY 10065</b> <b>SUBSIDIARY</b>	<b>3/6/2020</b>	<b>\$16,000.00</b>	

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
-----------------------------	--------------------------	------	-------------------

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
-----------------------------	---	-----------------------	--------

**Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☒ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
---------------------------	----------------	------------------------------------	----------------

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

☐ None

Recipient's name and address

Description of the gifts or contributions

Dates given

Value

**Part 5: Certain Losses****10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☐ None

Description of the property lost and how the loss occurred

Amount of payments received for the loss

If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.

List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).

Dates of loss

Value of property lost

**Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.Who was paid or who received the transfer?  
Address

If not money, describe any property transferred

Dates

Total amount or value

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.  
Do not include transfers already listed on this statement.

☐ None.

Name of trust or device

Describe any property transferred

Dates transfers were made

Total amount or value

**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.Who received transfer?  
Address

Description of property transferred or payments received or debts paid in exchange

Date transfer was made

Total amount or value

**Part 7: Previous Locations****14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address

Dates of occupancy  
From-To**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

- diagnosing or treating injury, deformity, or disease, or  
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☐ No. Go to Part 9.  
☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services  
the debtor providesIf debtor provides meals  
and housing, number of  
patients in debtor's care**Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

- ☐ No.  
☐ Yes. State the nature of the information collected and retained.

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

- ☐ No. Go to Part 10.  
☐ Yes. Does the debtor serve as plan administrator?

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☐ None

Financial Institution name and  
AddressLast 4 digits of  
account numberType of account or  
instrumentDate account was  
closed, sold,  
moved, or  
transferredLast balance  
before closing or  
transfer**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☐ None

Depository institution name and address

Names of anyone with  
access to it  
Address

Description of the contents

Do you still  
have it?**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- ☐ None

Facility name and address

Names of anyone with  
access to it

Description of the contents

Do you still  
have it?**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

- ☐ No.  
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	-------------------------------------	--------------------	----------------

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

- ☐ No.  
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

- ☐ No.  
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

**Part 13: Details About the Debtor's Business or Connections to Any Business****25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address	Describe the nature of the business	Employer identification number Do not include Social Security number or ITIN.	Dates business existed
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**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
------------------	----------------------------



Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

Name and address		Date of service From-To
26a.1.	<b>Fanny Grouzinoff 584 BROADWAY STE 601 New York, NY 10012</b>	<b>3/23/2020 TO PRESENT</b>
26a.2.	<b>Jorge Guaman 584 BROADWAY STE 601 New York, NY 10012</b>	<b>10/15/2018 TO 1/31/2020</b>

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address		Date of service From-To
26b.1.	<b>Eschel, Aminov &amp; Partners LLP 350 Vanderbilt Motor Parkway, Suite 204 Hauppauge, NY 11788</b>	

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address		If any books of account and records are unavailable, explain why
26c.1.	<b>Fanny Grouzinoff 584 BROADWAY STE 601 New York, NY 10012</b>	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None

Name and address

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
---	-------------------	--

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
<b>Sebastien Guinchard</b>	<b>584 BROADWAY STE 601 New York, NY 10012</b>	<b>CEO</b>	

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☐ No☒ Yes. Identify below.

Debtor **SABON HOLDINGS LLC**

Case number (if known) \_\_\_\_\_

Name	Address	Position and nature of any interest	Period during which position or interest was held
Hezi Rotem	584 BROADWAY STE 601 New York, NY 10012	CEO	

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☒ No  
☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
-------------------------------	--	-------	--------------------------------

**31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

- ☒ No  
☐ Yes. Identify below.

Name of the parent corporation	Employer identification number of the parent corporation
--------------------------------	--

**32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

- ☒ No  
☐ Yes. Identify below.

Name of the pension fund	Employer identification number of the parent corporation
--------------------------	--

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **May 29, 2020**

/s/ Yale Scott Bogen  
 Signature of individual signing on behalf of the debtor

Yale Scott Bogen  
 Printed name

Position or relationship to debtor **CRO**

**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

- ☒ No  
☐ Yes

B2030 (Form 2030) (12/15)

**United States Bankruptcy Court  
Southern District of New York**

In re **SABON HOLDINGS LLC**

Debtor(s)

Case No.

Chapter **11**

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)**

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept .....	\$	<b>0.00</b>
Prior to the filing of this statement I have received .....	\$	<b>0.00</b>
Balance Due .....	\$	<b>0.00</b>

2. The source of the compensation paid to me was:

☒ Debtor ☐ Other (specify):

3. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (specify):

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- [Other provisions as needed]

**Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.**

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

**Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.**

**CERTIFICATION**

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

**May 29, 2020**

*Date*

**/s/ John G. McCarthy**

**John G. McCarthy**

*Signature of Attorney*

**Smith, Gambrell & Russell, LLP**

**1301 Avenue of the Americas**

**21st Floor**

**New York, NY 10019**

**212-907-9703 Fax: 212-907-9803**

**jmccarthy@sgrlaw.com**

*Name of law firm*

**United States Bankruptcy Court  
Southern District of New York**

In re **SABON HOLDINGS LLC**

Debtor(s)

Case No.  
Chapter

**11**

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Group Rocher Holdings US 28 Liberty Street New York, NY 10005</b>			<b>100% owner</b>

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the **CRO** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **May 29, 2020**

Signature **/s/ Yale Scott Bogen  
Yale Scott Bogen**

*Penalty for making a false statement of concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court  
Southern District of New York**

In re **SABON HOLDINGS LLC**

Debtor(s)

Case No.

Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

I, the CRO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **May 29, 2020**

**/s/ Yale Scott Bogen**

**Yale Scott Bogen/CRO**

Signer/Title

ALL EMPLOYEES  
584 BROADWAY STE 601  
NEW YORK, NY 10012

COMPTROLLER OF MARYLAND  
110 CARROLL STREET  
ANNAPOLIS, MD 21411-0001

FIRST CORPORATE SOLUTIONS  
914 S STREET  
SACRAMENTO, CA 95811

GA DEPT. OF REVENUE  
1800 CENTURY BLVD NE  
ATLANTA, GA 30345

GROUPE ROCHER HOLDINGS US CORP  
28 LIBERTY STREET  
NEW YORK, NY 10005

IL DEPARTMENT OF REVENUE  
PO BOX 19028  
SPRINGFIELD, IL 62794-9028

IN DEPARTMENT OF REVENUE  
100 N SENATE AVE  
INDIANAPOLIS, IN 46204

INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPS.  
P.O. BOX 7346  
PHILADELPHIA, PA 19101-7346

KROOGA SAS  
38 AVENUE MARECHAL DUE SAXE  
LYON, FRANCE 69006

MI DEPARTMENT OF TREASURY  
OFFICE OF COLLECTIONS  
P. O. BOX 30199  
LANSING, MI 48909

MN DEPARTMENT OF REVENUE  
600 ROBERT ST N,  
SAINT PAUL, MN 55101

NC DEPT. OF REVENUE  
PO BOX 25000  
RALEIGH, NC 27640-0640

NYC DEPT TAX AND FINANCE  
ATTN: LEGAL AFFAIRS  
3RD FLOOR 345 ADAMS STREET  
BROOKLYN, NY 11201

NYS DEPT. OF TAXATION AND FIN.  
P. O. BOX 5300  
ALBANY, NY 12205

VA DEPARTMENT OF TAXATION  
1957 WESTMORELAND ST  
RICHMOND, VA 23230

**United States Bankruptcy Court  
Southern District of New York**

In re **SABON HOLDINGS LLC**

Debtor(s)

Case No.  
Chapter

**11**

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **SABON HOLDINGS LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**Group Rocher Holdings US  
28 Liberty Street  
New York, NY 10005**

☐ None [*Check if applicable*]

**May 29, 2020**

Date

**/s/ John G. McCarthy**

**John G. McCarthy**

Signature of Attorney or Litigant  
Counsel for **SABON HOLDINGS LLC**  
**Smith, Gambrell & Russell, LLP**  
**1301 Avenue of the Americas**  
**21st Floor**  
**New York, NY 10019**  
**212-907-9703 Fax:212-907-9803**  
**jmccarthy@sgrlaw.com**



**OMNIBUS WRITTEN CONSENT  
OF THE MANAGERS AND MEMBER OF  
SABON HOLDINGS LLC  
A DELAWARE LIMITED LIABILITY COMPANY  
AND CERTAIN OF ITS DIRECT AND INDIRECT SUBSIDIARIES  
MAY 19, 2020**

The undersigned, being all of the Managers and the sole Member of SABON HOLDINGS LLC, a Delaware limited liability company (the “**Company**”), on behalf of itself and of its direct and indirect subsidiaries listed in Exhibit A attached hereto and made a part hereof (each a “**Subsidiary**” and collectively, the “**Subsidiaries**”), acting by written consent without a meeting, do hereby consent to the adoption of the following resolutions as of the date hereof with the same force and effect as if such resolutions were approved and adopted at a duly constituted meeting of the Managers and Member of the Company and of each Subsidiary:

**WHEREAS**, the Company has determined that it is desirable and in the best interests of the Company, its Subsidiaries and their respective creditors, employees, and other interested parties that a petition be filed by the Company and its Subsidiaries, seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”).

**Chapter 11 Case**

**NOW, THEREFORE, BE IT RESOLVED**, that the Company and each of its Subsidiaries be, and hereby are, authorized and empowered to file a voluntary petition for relief under Chapter 11 of the Bankruptcy Code (such voluntary petition, and the voluntary petitions to be filed by the Company's affiliates, collectively, the “**Chapter 11 Cases**”) in a court of proper jurisdiction (the “**Bankruptcy Court**”); and

**RESOLVED FURTHER**, that CEO of the Company and such other persons as may be duly authorized by the Company's governing documents (each, an “**Authorized Officer**” and collectively, the “**Authorized Officers**”) be, and each of them individually hereby is, authorized and appointed, in the name and on behalf of the Company and of each of its Subsidiaries, as the Company's and the Subsidiaries' authorized representatives, and in such capacity, acting alone or together, with power of delegation, be, and they hereby are, authorized and empowered to execute and file on behalf of the Company, including in the Company's capacity as shareholder or member of its subsidiaries, all petitions, schedules, lists, applications, pleadings and other motions, papers, agreements, consents or documents, and to take any and all action that they deem necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of the Company's businesses.

**Retention of Professionals**

**RESOLVED FURTHER**, that each Authorized Officer be, and they hereby are, authorized and directed to employ the law firm of Smith Gambrell & Russell, LLP as bankruptcy counsel to represent and assist the Company and its Subsidiaries in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's and

its Subsidiaries' rights and obligations, including filing any pleadings; and in connection therewith, each of the Authorized Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed an appropriate application for authority to retain the services of Smith Gambrell & Russell, LLP .

**RESOLVED FURTHER** that each Authorized Officer be, and they hereby are, authorized and directed to employ the firm of Development Specialists, Inc. to provide the Company with a Chief Restructuring Officer, who shall be Yale Scott Bogen, along with Yiman Zhang, as restructuring advisors to represent and assist the Company and its Subsidiaries in carrying out its duties under the Bankruptcy Code, and to take all actions to advance the Company's and its Subsidiaries' rights and obligations; and in connection therewith, each of the Authorized Officers (other than the Chief Restructuring Officer), with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed appropriate applications for authority to retain the services of Development Specialists, Inc.

**RESOLVED FURTHER** that each Authorized Officer be, and they hereby are, authorized and directed to employ a notice and claims agent to represent and assist the Company and its Subsidiaries in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's and its Subsidiaries' rights and obligations; and in connection therewith, each of the Authorized Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed appropriate applications for authority to retain the services of notice and claims agent selected by the Authorized Officer.

**RESOLVED FURTHER** that each Authorized Officer be, and they hereby are, authorized and directed to employ any other professionals to assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's and its Subsidiaries' rights and obligations; and in connection therewith, each of the Authorized Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed appropriate applications for authority to retain the services of any other professionals as necessary.

**RESOLVED FURTHER** that each Authorized Officer be, and they hereby are, with power of delegation, authorized, empowered and directed to execute and file all petitions, schedules, motions, lists, applications, pleadings, and other papers and, in connection therewith, to employ and retain all assistance by legal counsel, accountants, financial advisors, and other professionals and to take and perform any and all further acts and deeds that each of the Authorized Officers deem necessary, proper or desirable in connection with the Chapter 11 Cases, with a view to the successful prosecution of such case.

### **Debtor in Possession Loan**

**RESOLVED FURTHER**, that, in connection with the commencement of the Chapter 11 Cases, each of the Authorized Officers, is authorized to obtain a debtor in possession loan in a principal amount of up to \$1,000,000 from Groupe Rocher Holdings US Corporation or its affiliate, as may be applicable (a "**DIP Loan**"), and any Authorized Officer be, and hereby is, authorized, empowered, and directed to negotiate, execute, and deliver any and all agreements,

instruments, or documents, by or on behalf of the Company and its Subsidiaries, necessary to implement the DIP Loan.

## **General**

**RESOLVED FURTHER**, that in addition to the specific authorizations heretofore conferred upon the Authorized Officers, each of the Authorized Officers (and their designees and delegates) be, and they hereby are, authorized and empowered, in the name of and on behalf of the Company and its Subsidiaries, to take or cause to be taken any and all such other and further action, and to execute, acknowledge, deliver and file any and all such agreements, certificates, instruments and other documents and to pay all expenses, including but not limited to filing fees, in each case as in such officer's or officers' judgment, shall be necessary, advisable or desirable in order to fully carry out the intent and accomplish the purposes of the resolutions adopted herein.

**RESOLVED FURTHER**, that all the Managers and Member of the Company and its Subsidiaries have received sufficient notice of the actions and transactions relating to the matters by the foregoing resolutions, as may be required by the organizational documents of the Company and its Subsidiaries, or hereby waive any right to have received such notice.

**RESOLVED FURTHER**, that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company and its Subsidiaries, which acts would have been approved by the foregoing resolutions except that such acts were taken before the adoption of these resolutions, are hereby in all respects approved and ratified as the true acts and deeds of the Company and its Subsidiaries with the same force and effect as if each such act, transaction, agreement or certificate has been specifically authorized in advance by resolution by the Managers and the Member of the Company and its Subsidiaries.

**RESOLVED FURTHER**, that these resolutions may be executed and delivered in multiple counterparts and via facsimile or other electronic means, all of which taken together shall constitute one and the same instrument.

**[SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the undersigned the Managers and Member have duly executed Omnibus Written Consent as of the date first written above.


By:  \_\_\_\_\_

Name: Vincent NIDA

Title: Manager of Sabon Holdings LLC

Manager of the Subsidiaries that are limited liability companies

Director of the Subsidiaries that are corporations

By:  \_\_\_\_\_

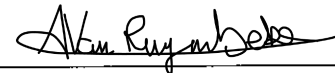
Name: Roberto BOTTINO

Title: Manager of Sabon Holdings LLC

Manager of the Subsidiaries that are limited liability companies

Director of the Subsidiaries that are corporations

By: Groupe Rocher Holdings US Corporation,  
Sole Member of Sabon Holdings LLC

By:  \_\_\_\_\_

Name: ~~Bernadette M. Chala~~ Astrid Van Ruymbeke

Title: Director of Groupe Rocher Holdings US Corporation

**Exhibit A**

1. SABON 1276 LEX LLC
2. SABON 1371 6TH AVE LLC
3. SABON 1450 BWY LLC
4. SABON 2052 BWY LLC
5. SABON 458 BWY LLC
6. SABON 78 7TH AVE LLC
7. SABON 782 LEX LLC
8. SABON AMERICAN DREAM LLC
9. SABON MANAGEMENT LLC
10. SABON RF LLC
11. SABON WEB LLC
12. SABON WILLIAMSBURG LLC
13. SABON HOLDINGS, LLC
14. SOAPIA, INC.